

Department of Revenue

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$5,455,284	\$40,367,752	\$34,912,468
Interagency Transfers	283,109	233,109	(50,000)
Fees and Self-generated Revenues	75,434,694	38,167,506	(37,267,188)
Statutory Dedications	1,095,735	480,000	(615,735)
Interim Emergency Board	0	0	0
Federal Funds	252,000	207,000	(45,000)
Total	\$82,520,822	\$79,455,367	(\$3,065,455)
T. O.	977	942	(35)



Office of Revenue

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$3,426,091	\$38,258,287	\$34,832,196
Interagency Transfers	283,109	233,109	(50,000)
Fees and Self-generated Revenues	75,434,694	38,167,506	(37,267,188)
Statutory Dedications	584,617	0	(584,617)
Interim Emergency Board	0	0	0
Federal Funds	252,000	207,000	(45,000)
Total	\$79,980,511	\$76,865,902	(\$3,114,609)
T. O.	942	907	(35)

Tax Collection

TAX COLLECTION PROGRAM: Comprises the entire tax collection effort of the office, which is organized into four major divisions and an Office of Legal Affairs. The Office of Management and Finance handles accounting, support services, human resources management, information services, and internal audit. Tax Administration Group I is responsible for collection, operations, personal income tax, sales tax, post processing services, and taxpayer services. Tax Administration Group II is responsible for audit review, research and technical services, excise taxes, corporation income and franchise taxes, and severance tax. Tax Administration Group III is responsible for field audit services, district offices, regional offices, and special investigations.

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$3,383,003	\$38,258,287	\$34,875,284
Interagency Transfers	133,146	83,146	(50,000)
Fees and Self-generated Revenues	70,405,063	32,442,682	(37,962,381)
Statutory Dedications	584,617	0	(584,617)
Interim Emergency Board	0	0	0
Federal Funds	50,000	5,000	(45,000)
Total	\$74,555,829	\$70,789,115	(\$3,766,714)
T. O.	849	814	(35)

Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
Means of financing substitution to replace Fees and Self-generated Revenues from Tax Amnesty funds and prior year collections used in FY 02-03 with State General Fund.	General Fund (Direct)	31,721,652
	Fees and Self-generated Revenues	(31,721,652)
Non-recurring adjustment includes \$262,899 for the Distribution to Local Sales Tax Jurisdictions pursuant to R.S 47:302(K) in Act 13 of 2002 and \$664,338 for the Office of Group Benefit Premium adjustment.	Deficit Elimination/Capital Outlay	
	Replenishment	(584,617)
	Fees and Self-generated Revenues	(79,721)
	General Fund (Direct)	(262,899)
	Total	(927,237)
Funding provided for maintenance of software, hardware and services on various types of information technology. The costs reflected in this amount represent expenditures necessary to maintain vendor support of the various computer systems.	Fees and Self-generated Revenues	643,204
	General Fund (Direct)	151,962
	Total	795,166
Funding for the statewide email system for 12 months.	Fees and Self-generated Revenues	78,000
	Total	78,000



Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
Funding for phase 2 of the Tax Integration System and associated costs. A supplementary recommendation of \$4,112,500 in General Fund support is included in the Total Recommended for this program. This item is contingent upon the advance payment of debt in Fiscal Year 2002-2003 reducing Non-Appropriated Debt Service General Fund requirements for Fiscal Year 2003-2004.	General Fund (Direct)	4,112,500
	Total	4,112,500
Funding for enhanced banking services provided by Bank One.	General Fund (Direct)	101,134
	Total	101,134
Non-Recurring Carry Forwards	Fees and Self-generated Revenues	(6,038,080)
	Total	(6,038,080)

Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
Increase the percentage of tax returns filed electronically by __%.	Percentage of tax returns filed electronically.	16%	To be established	Not applicable
Decrease the average return processing time to __ business days through 2003.	Average tax return processing time	6.5	To be established	Not applicable
Increase percentage of taxpayer correspondence answered within 30 days to __%.	Percent of taxpayer correspondence answered within 30 days of receipt	75%	To be established	Not applicable
Increase the percentage of department operational objectives achieved to __%.	Percentage of department operational objectives achieved	60%	To be established	Not applicable
Increase the percentage of total revenue collected for business taxes that is transferred electronically by __%.	Percentage increase in total revenue collected electronically for business taxes	66%	To be established	Not applicable
Increase the percentage of total revenue collected for individual taxes that is transferred electronically by __%.	Percentage increase in total revenue collected electronically for individual taxes	1.5%	To be established	Not applicable
Increase the percentage of total revenue collected that is deposited within 24 hours to __%.	Percentage of total revenue collected that is deposited within 24 hours	72%	To be established	Not applicable
Increase the percentage of all business accounts audited to __%.	Percentage of all business accounts audited	0.38%	To be established	Not applicable

Alcohol and Tobacco Control

ALCOHOL AND TOBACCO CONTROL PROGRAM: Regulates the alcoholic beverage and tobacco industries in the state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers as well as retail and wholesale tobacco product dealers and enforces state alcoholic beverage and tobacco laws.



Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	149,963	149,963	0
Fees and Self-generated Revenues	4,012,501	4,626,480	613,979
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	202,000	202,000	0
Total	\$4,364,464	\$4,978,443	\$613,979
T. O.	75	75	0

Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
Funding for additional overtime required to reduce the number of underage minors who abuse alcohol and tobacco products.	Fees and Self-generated Revenues	312,171
	Total	312,171
Statewide Acquisitions & Major Repairs	Fees and Self-generated Revenues	263,000
	Total	263,000

Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
To process all permits so that the average time for applicants to receive alcohol or tobacco permits does not exceed __ days.	Average time for taxpayers to receive alcohol and tobacco permits (in days)	23	To be established	Not applicable
	Total number of tobacco permits processed	13,000	To be established	Not applicable
	Number of tobacco permit renewals processed	11,000	To be established	Not applicable
	Total number of alcohol permits processed	30,000	To be established	Not applicable
	Number of new Class A & B permits issued	4,000	To be established	Not applicable
	Number of new special events permits issued	1,500	To be established	Not applicable
	Number of alcohol permit renewals processed	21,000	To be established	Not applicable
	Number of tobacco permits issued	13,000	To be established	Not applicable
	Number of alcohol permit applications denied	150	To be established	Not applicable
	Number of tobacco permit applications denied	75	To be established	Not applicable
Reduce the number of alcohol and tobacco compliance violations to __% by 2004.	Alcohol non-compliance rate	22%	To be established	Not applicable
	Tobacco non-compliance rate	10%	To be established	Not applicable
	Total number of compliance checks	5,000	To be established	Not applicable
	Total number of inspections	20,000	To be established	Not applicable

Office of Charitable Gaming

OFFICE OF CHARITABLE GAMING: Licenses, educates, and monitors organizations conducting legalized gaming as a fund-raising mechanism; provides for the licensing of commercial lessors and related matters regarding electronic video bingo and progressive mega-jackpot bingo.



Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$43,088	\$0	(\$43,088)
Interagency Transfers	0	0	0
Fees and Self-generated Revenues	1,017,130	1,098,344	81,214
Statutory Dedications	0	0	0
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
Total	\$1,060,218	\$1,098,344	\$38,126
T. O.	18	18	0

Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
There are no major changes in funding other than standard statewide adjustments.		

Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
To conduct __ inspections, __ investigations and __ audits.	Number of inspections conducted	185	To be established	Not applicable
	Number of investigations conducted	70	To be established	Not applicable
	Number of audits conducted	63	To be established	Not applicable
Increase the percentage of organizations trained by __% per year through 2003.	Percentage of organizations (with multiple activities) trained	31%	To be established	Not applicable
Reduce the percentage of administrative actions to __% of the total number of licenses through 2004.	Percentage of administrative actions taken	2.5%	To be established	Not applicable



LA Tax Commission

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$2,029,193	\$2,109,465	\$80,272
Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	511,118	480,000	(31,118)
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
Total	\$2,540,311	\$2,589,465	\$49,154
T. O.	35	35	0

Property/Taxation Regulatory Oversight

PROPERTY/TAXATION REGULATORY OVERSIGHT PROGRAM: Reviews and certifies the various parish assessment rolls, and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards; provides guidelines for assessment of movable property and reviews appraisal or assessments and where necessary modifies (or orders reassessment) to ensure uniformity and fairness. Assesses all public service property, as well as valuation of stock values for banks and insurance companies, and provides assistance to assessors.

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/ Under EOB
General Fund (Direct)	\$2,029,193	\$2,109,465	\$80,272
Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	461,118	430,000	(31,118)
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
Total	\$2,490,311	\$2,539,465	\$49,154
T. O.	35	35	0

Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
There are no major changes in funding other than standard statewide adjustments.		

Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
To hear ___% of all protest hearings within the tax year in which the protest was filed.	Percentage of protest hearings completed within the tax year in which the protest was filed	100%	To be established	Not applicable



Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
To conduct all bank and insurance company assessments, public utility company appraisals and assessments, and tax roll certification activities necessary to support local tax collection.	Percentage of banks and insurance companies assessed	100%	To be established	Not applicable
	Percentage of tax rolls certified before November 15th of each year	100%	To be established	Not applicable
	Percentage of public utility companies appraised and assessed	100%	To be established	Not applicable
To conduct appraisals throughout the state to assist local assessors.	Total number of property appraisals conducted	6,100	To be established	Not applicable

Supervision & Assistance to Local Assessors

SUPERVISION AND ASSISTANCE TO LOCAL ASSESSORS PROGRAM: Responsible for providing computer assistance to parish assessors to improve productivity through use of electronic filing and communication with the Louisiana Tax Commission.

Comparison of Budgeted to Total Recommended

Means of Financing & Table of Organization	Existing Operating Budget	Total Recommended Budget	Total Recommended Over/Under EOB
General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees and Self-generated Revenues	0	0	0
Statutory Dedications	50,000	50,000	0
Interim Emergency Board	0	0	0
Federal Funds	0	0	0
Total	\$50,000	\$50,000	\$0
T. O.	0	0	0

Major Changes from Existing Operating Budget

Justification	Funding Source	Amount
There are no major changes in funding other than standard statewide adjustments.		

Performance Measures

Objectives	Performance Indicators	Performance Standard EOB	Performance Standard Recommended	Total Recommended Over/Under EOB
To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least ___% of parish assessors.	Number of assessors filing tax rolls electronically	40	To be established	Not applicable
	Number of assessors filing change orders electronically	37	To be established	Not applicable



Discretionary and Non-discretionary Expenditures Total Recommended Fiscal Year 2003 – 2004

Office of Revenue	Description	General Fund	Total	T. O.
DISCRETIONARY				
	Tax Collection	\$33,346,523	\$64,295,026	814
	Alcohol and Tobacco Control	0	4,777,909	75
	Office of Charitable Gaming	0	1,098,344	18
	Total	\$33,346,523	\$70,171,279	907
TOTAL DISCRETIONARY		\$33,346,523	\$70,171,279	907
NON-DISCRETIONARY				
ND - Unavoidable Obligation	Tax Collection	\$4,911,764	\$6,494,089	0
	Alcohol and Tobacco Control	0	200,534	0
	Total	\$4,911,764	\$6,694,623	0
TOTAL NON-DISCRETIONARY		\$4,911,764	\$6,694,623	0
Grand Total		\$38,258,287	\$76,865,902	907

LA Tax Commission	Description	General Fund	Total	T. O.
DISCRETIONARY				
	Property/Taxation Regulatory Oversight	\$2,029,392	\$2,459,392	35
	Supervision & Assistance to Local Assessors	0	50,000	0
	Total	\$2,029,392	\$2,509,392	35
TOTAL DISCRETIONARY		\$2,029,392	\$2,509,392	35
NON-DISCRETIONARY				
ND - Unavoidable Obligation	Property/Taxation Regulatory Oversight	\$80,073	\$80,073	0
	Total	\$80,073	\$80,073	0
TOTAL NON-DISCRETIONARY		\$80,073	\$80,073	0
Grand Total		\$2,109,465	\$2,589,465	35

